

SENATE BILL 2752

By Bell

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to real property tax notices.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 5, Part 1, is amended by adding the following as a new section:

(a) Any tax entity that issues a real property tax notice to a taxpayer shall determine whether the real property subject to the tax notice is located in a special flood hazard area on a flood hazard boundary map or flood insurance rate map created under the national flood insurance program. If the tax entity determines that such property is located in a special flood hazard area, then the tax entity shall include the language "FLOOD ZONE" in bold-face type on the real property tax notice issued to the taxpayer.

(b) For purposes of this section:

(1) "National flood insurance program" or "NFIP" means the insurance program administered by the federal emergency management agency, as authorized by the National Flood Insurance Reform Act (42 U.S.C. § 4001 et seq.); and

(2) "Special flood hazard area" means the land area covered by the floodwaters of the base flood on NFIP maps.

SECTION 2. This act shall take effect January 1, 2021, the public welfare requiring it.